

BUDGET LETTER

SUBJECT: PAST, CURRENT, AND BUDGET YEAR SCHEDULE 10s (SUPPLEMENTAL SCHEDULES OF APPROPRIATIONS)	NUMBER: 02-30
REFERENCES: BUDGET LETTER 01-18	DATE ISSUED: September 16, 2002
	SUPERSEDES: BL 01-33

TO: Department Budget Officers
Departmental Accounting Officers
Department of Finance Budget Staff

FROM: DEPARTMENT OF FINANCE

NOTE: After submission of initial past year Schedule 10s, each departmental Budget Officer will receive a copy of their past, current, and budget year Schedule 10s with a hard copy of this Budget Letter (BL). If departments have Capital Outlay appropriations, they will receive two packages: Capital Outlay three-year Schedule 10s and State Operations and Local Assistance three-year Schedule 10s.

This BL provides new information as follows:

Section A. Automated Reconciliation with Appropriation (RWA) Process
Section B. 5. Capital Outlay projects that have been approved to proceed to bid
Section C. State Mandate Instructions Applicable to All Three Years
Attachment I – RWA Exempted Departments
Attachment II – RWA Rounding Rules
Attachment III – RWA Process
Attachment IV – Carryovers and Reappropriations

A. GENERAL

Departments must update their past, current, and budget year Schedule 10s pursuant to the instructions contained in this BL.

Automated RWA Process: Last year, the Department of Finance (Finance) implemented the automated RWA process for all departments except specified exemptions. This process eliminated the need for departments to post Schedule 10 information to the RWA fiscal statement and reduced the number of turnarounds of budget galley.

As part of the automated RWA process, departments update their Schedule 10s and submit them to their Finance budget analyst as often as necessary prior to submitting the first pass of the budget galley. Finance processes the Schedule 10s in its system and generates an automated RWA Report with each departmental Schedule 10s' submission. Departments must use the rounded expenditure numbers in their latest version of the RWA Report to build and tie the other fiscal statements contained within their budget galley prior to submitting the budget galley package to Finance.^{1/}

^{1/} Dollars in other fiscal statements must tie to RWA Report unless subsequent changes are included in Schedule 10s and galley, making the RWA Report dollars outdated. Then, the dollars must tie to the revised Schedule 10s.

Please refer to Attachment I for a list of those departments exempt from the automated RWA process; Attachment II for the RWA rounding rules, and Attachment III for detailed instructions regarding the RWA process and turnaround of Schedule 10s.

B. INSTRUCTIONS APPLICABLE TO ALL THREE YEARS

1. In the 2003-04 Governor's Budget galley, all amounts must be rounded to thousands. However, the past and current year Schedule 10s will reflect **whole dollars**. Budget year Schedule 10s will be rounded to the nearest thousand, but the three zeros **will not be dropped**.

After receipt of initial past year Schedule 10s from departments, Finance will:

- a. review, update, and print past year Schedule 10s;
 - b. print initial current year Schedule 10s with authorized dollars (but without expenditures) including carryover and reappropriated amounts reported on the past year Schedule 10s; and
 - c. print budget year Schedule 10s without dollars.
2. The appropriation type ("ATYPE") and its description are located in the upper right-hand corner of the Schedule 10 records. Attachment IV describes the differences between carryovers and reappropriations.
 3. For each appropriation, departments must verify that all expenditure authorizations are correct. This includes the following:
 - a. Verify the "Character" (state operations, local assistance, capital outlay, or unclassified), fund, appropriation identification (if a non-Budget Act item, the three-digit reference number following the organization code should match State Controller's records), and the description immediately following the appropriation identification number;
 - b. Verify the "Initial Authorization" dollar amounts by program, category, or project as authorized in the Budget Act or other authority;
 - c. Verify the "Adjustments" by budget revision, executive order, etc., correcting erroneous data and/or adding further adjustments to the appropriate Schedule 10 record, as necessary. Do **not** use a DF-38 Schedule 10 Missing Record Report. (See Section 6 for proper use of DF-38.);
 - d. Post the dollar corrections made by any adjustments to the "Revised Appropriation Totals" by program, category, or project. Verify the "Authorized," "Expenditures," "Savings," and "Carryovers" amounts by the schedule detail; and
 - e. Verify the "Year of Completion" (YOC), i.e., the last year of availability for encumbrance for each schedule in the appropriation. For example:
 - If an appropriation is available through any point in time in Fiscal Year 2001-02, then the YOC = 01.

- If an appropriation is available through any point in time in Fiscal Year 2002-03, then the YOC = 02.

The YOC is shown in the "Revised Appropriation Totals" section and to the left of the schedule amount in the "Authorized" column. Please be aware that **the YOC can vary between programs, categories, or projects within an item.**

4. Capital Outlay projects are to be coded pursuant to the coding structure outlined in SAM 6839, except departments using CALSTARS must not use 00 as the two digit code to designate the program or element. The Schedule 10s should reflect the latest project codes that were created during preparation of the 2002-03 Governor's Budget. However, if the codes are incorrect, departments need to make appropriate changes on the Schedule 10s.

If you have any questions regarding capital outlay project codes, please contact your Finance Capital Outlay budget analyst.

5. **Capital Outlay projects that have been approved to proceed to bid:**

- If a capital outlay project is approved to proceed to bid, but a contract has not yet been awarded, show construction dollars as a **carryover**.
- If the contract has been awarded, show dollars as **expended**.
- If funding is transferred to the Architecture Revolving Fund, show dollars as expended.
- If funding was shown as expended on Schedule 10s for years prior to 2001-02, no change is necessary.

6. The Schedule 10 Missing Records Report, DF-38, Rev 6/00 (copy attached), will be used only in the event an appropriation is not reflected on a Schedule 10. In addition to the information requested on the top of the DF-38, departments must reflect the (1) Initial Authorization; (2) Adjustments; and (3) Revised Appropriation Totals including Expenditures, Savings, and Carryovers. Also, the YOC and title of programs, categories, or projects must be shown. (See Sample DF-38 attached.)

Place the DF-38s in the proper sequence; i.e., arrange all Schedule 10s and DF-38s in the same order as the appropriations appear in the Reconciliation with Appropriations in the Governor's Budget. Place the correct page number on the attached DF-38, i.e., the page number of the preceding Schedule 10 followed by an "a," "b," etc., as appropriate. Also, on the Schedule 10s, do **not** duplicate any appropriations reported on DF-38s.

Please Note: With the implementation of the automated RWA process, it is not necessary for departments to manually update the Schedule 10 character and department summary totals. The Schedule 10 computer file will calculate these totals, which will be reflected on the updated Schedule 10s and the automated RWA Report.

A DF-38 must also be prepared for every chapter of legislation making a specific appropriation. Record the data on the DF-38 in one of two ways:

- a. In the bill, if the appropriation **augments an existing appropriation** (e.g., the bill reads "in augmentation of Item XXXX-XXX-XXXX, Budget Act of 20XX"), complete the DF-38 to create the appropriation record as follows:

- (1) Following the "Initial Authorization," include an "Adjustment" on the DF-38 for the Chapter record which will read "Allocation to Item XXXX-XXX-XXXX, Budget Act of 20XX" with a minus dollar amount in the "authorized" column.
 - (2) Record the corresponding "plus adjustment" on the Schedule 10 for the Budget Act appropriation that is being augmented, e.g., "Allocation from Chapter X, Statutes of 20XX" with a plus dollar amount to the appropriate programs, categories, or projects in the "Authorized" column. (If the appropriation to be augmented is scheduled, a related Budget Revision (BR) must be processed to provide the State Controller's Office with the detail of the schedules to be augmented.)
- b. If the bill **does not include language augmenting an existing appropriation**, complete the DF-38 to create the appropriation record for the chapter. No "Adjustment" will be required as expenditures will be recorded against the bill's appropriation.

C. STATE MANDATE INSTRUCTIONS APPLICABLE TO ALL THREE YEARS

For **past year** mandate appropriations, show actual expenditures as reported by the State Controller's Office.

For **current year** mandates, show the mandate appropriation as fully expended.

Your Department of Finance analyst will contact you at a later date with additional information regarding the treatment of both previously approved and new mandates in the **budget year**.

D. INSTRUCTIONS APPLICABLE TO PAST YEAR

Actual expenditures reported by departments on the initial past year Schedule 10s will be reflected on the final printed past year Schedule 10s. These expenditures must reflect the same dollar amounts reported to the Controller in the year-end financial statements. No changes are to be recorded on these Schedule 10s except in the case of a material adjustment upon which agreement has been reached with the Controller and Finance (Program Budget Manager and Financial Operations) that such an adjustment will be made. In this case, the adjustment and all subsequent changed totals must be clearly noted on the Schedule 10.

E. INSTRUCTIONS APPLICABLE TO CURRENT YEAR

1. Actual past year carryovers or reappropriations must be reflected on Schedule 10s. If no record exists for posting carryover dollars, create the carryover record by preparing a DF-38.
2. The Department must record the estimated full year expenditures, savings, and carryovers in the Revised Appropriation Totals section.

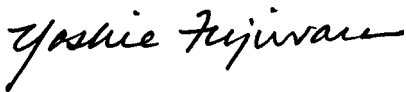
F. INSTRUCTIONS APPLICABLE TO BUDGET YEAR

1. Budget year Schedule 10s are generated on the basis of current year expenditure authorizations without dollar amounts. These Schedule 10s include potential carryovers from the current year.
2. If a new appropriation or reappropriation record is to be created in the budget year, prepare a DF-38. **Do not** record the new appropriation on an existing Schedule 10 record by changing the item number, description, etc.
3. If an existing record on the Schedule 10 will not be used in the budget year, cross out the record. **Do not** tear out the page and throw it away. Financial Operations must delete these unnecessary records from the computer files.
4. For potential capital outlay budget year Budget Act appropriations, initial Schedule 10s will not reflect the project detail of the corresponding current year Schedule 10. The new budget year project detail must be added by departments. However, if there is an expenditure authority for projects to carryover from current year, the budget year "Carryover" (ATYPE 3-0) Schedule 10 record will include these projects without dollar amounts.

Departments must enter proposed amounts by program, category, or project in the "Authorized" column and the total proposed expenditure amounts in the "Expenditures" column **in the Revised Appropriation Totals section only**. IT IS NOT NECESSARY TO REPEAT THE DATA IN THE INITIAL AUTHORIZATION SECTION.

5. All budget year amounts must be rounded to the nearest thousand with "000s" included. Current year to budget year carryover amounts may be rounded in this manner, or departments may choose to record the actual unrounded amount.

Please call the Department of Finance, Financial Operations at (916) 322-5540 (CNET 8-492-5540), if you have any questions.



Yoshie Fujiwara
Program Budget Manager

Attachments

Upcoming Budget Letters

- Changes to General Statewide Sections
- 2003-04 General Administrative Costs (Pro Rata) and Statewide Cost Allocation Plan (SWCAP)

Automated Reconciliation With Appropriations (RWA) Exempted Departments

- 0100 Legislature (RWA unique display)
- 0558 Secretary for Education (RWA unique display—linked to 0650)
- 0650 Office of Planning and Research (RWA unique display—linked to 0558)
- 0695 Natural Disaster Assistance (RWA info display)
- 0850 Lottery Commission (No RWA—info only)
- 0974 California Pollution Control Financing Authority (No RWA—info only)
- 0983 California Urban Waterfront Area Restoration Financing Authority (No RWA—info only)
- 0985 California School Finance Authority (No RWA—info only)
- 0989 California Educational Facilities Authority (No RWA—info only)
- 3180 Geothermal Resources Development Program (No RWA—info only)
- 3210 Environmental Protection Program (No RWA—info only)
- 3870 CALFED Bay-Delta Program (No RWA—info only)
- 4250 California Children & Families Commission (RWA unique display)
- 5195 State-Local Realignment (RWA unique display)
- 9350 Shared Revenues (RWA unique display)
- 9600 General Obligation Bonds & Commercial Paper (RWA unique display)
- 9610 Lease-Revenue Notes and Bonds (No RWA)
- 9840 Augmentation for Contingencies and Emergencies (RWA unique display)
- 9885 Reserve for Liquidation of Encumbrances (RWA—past year only)
- 9895 Petroleum Violation Escrow Account (narrative only)

Reconciliation with Appropriations (RWA) Report Rounding Rules

When this RWA Report process was introduced, a problem was identified which involved the **rounded** RWA Report expenditures versus the **rounded** expenditures reported in the other fiscal statements within the budget galley. Since the RWA Report rounded expenditure dollars **must** be used to tie to the dollars reported in the other fiscal statements in the department's budget galley, Finance is providing the rounding rules used for the RWA Report. These rules should assist departments in identifying where rounding problems may occur within the other fiscal statements in its galley.

The RWA Report program uses the standard rounding rules—five or more, round up; less than five, round down.

Like adjustments using the same authority within an item: Schedule 10 whole dollars are summed and the total is rounded and displayed on the appropriate adjustment line printed in the RWA Report.

For example, a department might process multiple budget revisions or executive orders notifying State Controller's Office to increase or decrease expenditure authority in an item pursuant to specific Budget Act provisional language. Each budget revision processed by the department is a separate adjustment in the Schedule 10s. However, the adjustments are displayed under one authority in the RWA. Therefore, pursuant to the RWA rounding rules, every Schedule 10 adjustment using the same provisional authority within that item is summed together, and the total of these adjustments rounded to thousands and displayed in the RWA under that authority.

Unique or individual adjustments with different authority: Separate authority outside the Budget Act, such as chaptered legislation, may increase or decrease a department's expenditure authority. This authority is displayed as one adjustment line in the RWA. In this situation, the RWA Report rounds the Schedule 10 whole dollars to thousands for this specific authority and displays those dollars for that authority in the RWA Report.

Total Expenditures: The RWA Report program sums all the rounded dollars displayed (by year, by fund, and by character) to calculate the "Total Expenditures".

Total Expenditures, All Funds (by character): The RWA Report program calculates this dollar amount by summing the rounded RWA Report Total Expenditures line for each fund for that character.

Total Expenditures, All Funds (State Operations and Local Assistance): This dollar amount is calculated by summing the State Operations and Local Assistance Total Expenditure lines.

Capital Outlay: The same RWA rounding rules apply for Capital Outlay.

Automated Reconciliation with Appropriations (RWA) Process

Past Year Schedule 10s

(No Changes to the Past Year Schedule 10s Process)

Financial Operations	Mid-July—print past year Schedule 10s and distribute to units
Finance Analysts	Distribute past year Schedule 10s to departments or Finance analysts (per unit policy)
Departments	Post past year actual expenditures to Schedule 10s and submit past year Schedule 10s to Finance Analysts by August 31
Finance Analysts	Review past year Schedule 10s from departments and submit past year Schedule 10s to FO by September 28
Financial Operations	Review past year Schedule 10s, update Schedule 10 computer file, and generate three-year Schedule 10s. Distribute to units for distribution to departments
Finance Units	Distribute three-year Schedule 10s to departments or Finance analysts (per unit policy)

Submittal of Three-Year Schedule 10s **Prior to Galley**

Departments:

- Manually post changes to current year (i.e., Budget Revisions, Executive Orders, pending or enacted legislation, etc.) and/or budget year Schedule 10s to reflect approved changes.
- Submit to Finance analyst the manually marked-up Schedule 10s (past, current, and budget years) **prior to department's first pass of budget galley**. The Finance analyst submits these Schedule 10s to FO for cleanup and turnaround of automated RWA Report and new Schedule 10s.

Finance Analysts:

- Upon receipt of Schedule 10s, verify manual adjustments for correct citations and authority.
- Check and verify manual adjustments in Schedule 10s to analyst's copies of BRs and EOs.

Financial Operations:

Upon receipt of manually updated Schedule 10s from Finance analysts:

- Review, input changes and print new Schedule 10s.
- Print RWA Report and compare to new Schedule 10 totals.
- Give old and new Schedule 10s and RWA Report to Finance analysts for distribution to departments.
- Forward e-mail note with RWA Report attachment to appropriate Finance analyst, who, in turn, transmits to the department.

Departments are encouraged to manually update Schedule 10s with approved decisions and submit the Schedule 10s to FO for turnaround as often as necessary to incorporate as many approved changes as possible prior to submitting the first pass^{1/} of galley to Finance. In order to receive the RWA Report, departments must submit the updated Schedule 10s to Finance at least one week prior to the due date for the first pass of their galley.

Submittal of **First Pass**^{1/} of Budget Galley

Departments:

- On budget galley, update the other fiscal statements **except the RWA display. Verify the expenditure totals^{2/} to the RWA Report provided by Finance.**
- Comp the fiscal statements, **excluding RWA.**
- Verify expenditure totals between Summary of Program Requirements, Program Budget Detail, Summary by Object and the appropriate Fund Condition Statements **tie to the automated RWA Report rounded expenditure totals.**^{2/}
- Correct any rounding problems in the other fiscal statements^{2/} to match the RWA Report expenditure totals.
- Submit galley package (budget galley, Schedule 10s and RWA Report) to Finance analyst by print date.

Finance Analyst:

- Verify expenditures in the RWA Report ^{2/} to the other tie points in all other fiscal statements.
- Submit galley printer's folder (transmittal sheet, budget galley, new clean Schedule 10s and matching RWA Report ^{2/}) to FO.

Financial Operations:

- Comp budget galley fiscal statements.
- Review Schedule 10s for new manual changes, if any, not currently reflected on RWA Report.
- Update Schedule 10s file if necessary and print new Schedule 10s. Verify changes. If Schedule 10s changed, print new RWA Report.
- Tie expenditures in RWA Report to other fiscal statements (Summary of Program Requirements funding sources, Program Budget Detail totals only, Summary by Object, expenditure portion of Fund Conditions).
- Work with Finance analysts and departments to correct any problems identified.
- After all corrections are made, electronically transmit RWA Report to Office of State Publishing (OSP).
- Send hard copy of galley with matching RWA Report to OSP.
- Distribute the updated Schedule 10s and "old" Schedule 10s to Finance units for distribution to departments.
- Forward e-mail note with RWA Report attachment to appropriate Finance analyst.

^{1/} First pass of galley is the first submittal of the galley, formerly known as the baseline galley. Departments should include all known baseline adjustments in this pass. However, it is not necessary to hold the galley until all baseline adjustments are known and approved.

^{2/} Dollars must tie to RWA Report unless subsequent changes are included in Schedule 10s and Galley, making the RWA Report dollars outdated. Then, the dollars must tie to the revised Schedule 10s.

- Upon receipt of galley from OSP, stamp Control Proof, departmental preliminary, and budget file copies and distribute accordingly.
- Comp Control Proof and return to Finance analysts for distribution to departments.

Finance Analysts:

- Upon receipt of new and old Schedule 10s, send to departments.
- Forward e-mail note with RWA Report attachment to the appropriate department analyst.
- Upon receipt of unit copies of galley, forward departmental preliminary copy to department to begin updating with new decisions.

Department:

- **Departments post new approved decisions directly to the new Schedule 10s.**
Departments are **NOT** to update the RWA report nor the printed RWA fiscal statement in galley.

Departments may update Schedule 10s and request a turnaround of these Schedule 10s (via their Finance budget analyst) and a new RWA Report as often as time permits prior to submittal of each pass of galley, up through the paging pass.

Submittal of **Paged Galley** for Final Clearance

Finance analysts and/or departments:

- After budget galley has been **PAGED**, departments or Finance budget analysts continue to manually update Schedule 10s only (**not galley RWA Statement**) to reflect late decisions or changes.
- Verify expenditure totals in Schedule 10s and tie between all fiscal statements in the galley.
- Submit galley package (budget galley, Schedule 10s) to FO pursuant to the final clearance schedule.

Financial Operations:

- Comp and tie all changes in the fiscal statements in galley.
- Update Schedule 10 file with any new changes, print new Schedule 10s, verify changes and print RWA Report.
- Tie expenditures for all fiscal statements to RWA Report—resolve any problems.
- Send galley and RWA Report—highlighting any changes—to OSP for final clearance.
- Forward e-mail note with RWA Report attachment to appropriate Finance analyst.

Carryovers and Reappropriations

Carryover (ATYPE = 3)

This Schedule 10 record is for funds available for expenditure in the years following the initial year of appropriation (YOA), i.e., the year the appropriation is first authorized for expenditure.

Example:

Appropriation in legislation available for three years beginning in 2001-02:

<u>Year</u>	<u>Appropriation Name</u>	<u>ATYPE and Description</u>
1st Year: 2001-02	Chapter X, Statutes of 2001	2 = Financial Legislation
2nd Year: 2002-03	Chapter X, Statutes of 2001	3 = Carryover
3rd Year: 2003-04	Chapter X, Statutes of 2001	3 = Carryover

Reappropriation (ATYPE = 4)

This Schedule 10 record is for expenditure of funds authorized by a "reappropriation item" in the Budget Act, or as authorized in other legislation, following the initial appropriation (authorization) year.

Example:

<u>Year</u>	<u>Appropriation Name</u>	<u>ATYPE and Description</u>
1st Year: 2001-02	XXX Budget Act appropriation	1 = Budget Act Item
2nd Year: 2002-03	Item XXXX-XXX-XXXX/2001, reapp by XXXX-490/2002	4 = Reappropriation

STATE OF CALIFORNIA
SCHEDULE 10—MISSING RECORD REPORT
DF-38 (REV 06/00)

Department of Finance
915 - L Street
Sacramento, CA 95814
IMS Mail Code: A-15

Please use whole dollars.

DATE	PAGE OF REPORT	FISCAL YEAR	SPECIAL NOTE		
DEPARTMENT			FUND		
ITEM NUMBER			ITEM TITLE		
DOF CODE	CHARACTER—Select one <input type="checkbox"/> 1 State Operations <input type="checkbox"/> 3 Capital Outlay <input type="checkbox"/> 2 Local Assistance <input type="checkbox"/> 4 Unclassified		PROP 98—Select one <input type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> Z	PROP 98 POT	STATE MANDATES <input type="checkbox"/> YES <input type="checkbox"/> NO

TYPE OF APPROPRIATION—Select one

☐ 1-0 Budget Act Item
☐ 1-2 Budget Act Loan (Non-Add)
☐ 1-5 Budget Act Expenditure Transfer
☐ 1-7 Budget Act Transfer (Non-Add)
☐ 2-0 Financial Legislation Appropriation

☐ 2-2 Financial Legislation Loan (Non-Add)
☐ 2-5 Financial Legislation Expenditure Transfer
☐ 2-7 Financial Legislation Transfer (Non-Add)
☐ 3-0 Carryover
☐ 3-2 Carryover Loan (Non-Add)

☐ 3-7 Carryover Transfer (Non-Add)
☐ 4-0 Reappropriation
☐ 5-0 Statutory (continuous) Appropriation
☐ Other

SCHEDULE NUMBER	SCHEDULE NAME <i>(Program, category or project title.)</i>	YOC*	AUTHORIZED	EXPENDITURES	SAVINGS	CARRYOVERS

STATE OF CALIFORNIA
SCHEDULE 10—MISSING RECORD REPORT
DF-38 (REV 06/00)

SAMPLE

Department of Finance
915 - L Street
Sacramento, CA 95814
IMS Mail Code: A-15

Please use whole dollars.

DATE (Date prepared)	PAGE OF REPORT 24a	FISCAL YEAR (Budget Year)	SPECIAL NOTE		
DEPARTMENT Health Services			FUND General Fund		
ITEM NUMBER 4260-601-0001			ITEM TITLE Pending Legislation (or Chapter XX, Statutes of XXXX)		
DOF CODE	CHARACTER—Select one <input type="checkbox"/> 1 State Operations <input type="checkbox"/> 3 Capital Outlay <input checked="" type="checkbox"/> 2 Local Assistance <input type="checkbox"/> 4 Unclassified		PROP 98—Select one <input type="checkbox"/> Y <input checked="" type="checkbox"/> N <input type="checkbox"/> Z	PROP 98 POT	STATE MANDATES <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO

- TYPE OF APPROPRIATION—Select one
- ☐ 1-0 Budget Act Item
☐ 1-2 Budget Act Loan (Non-Add)
☐ 1-5 Budget Act Expenditure Transfer
☐ 1-7 Budget Act Transfer (Non-Add)
☒ 2-0 Financial Legislation Appropriation
- ☐ 2-2 Financial Legislation Loan (Non-Add)
☐ 2-5 Financial Legislation Expenditure Transfer
☐ 2-7 Financial Legislation Transfer (Non-Add)
☐ 3-0 Carryover
☐ 3-2 Carryover Loan (Non-Add)
- ☐ 3-7 Carryover Transfer (Non-Add)
☐ 4-0 Reappropriation
☐ 5-0 Statutory (continuous) Appropriation
☐ Other

SCHEDULE NUMBER	SCHEDULE NAME (Program, category or project title.)	YOC*	AUTHORIZED	EXPENDITURES	SAVINGS	CARRYOVERS
	Unscheduled	03	5,600,000	5,600,000		